



Departmental Business Plan and Outlook

Audit & Management Services

Fiscal Years:

2005-2006

&

2006-2007

Plan Date:

Approved by:

A handwritten signature in cursive script that reads "Cathy Jackson".

Cathy Jackson, Department Director

George M. Burgess, County Manager

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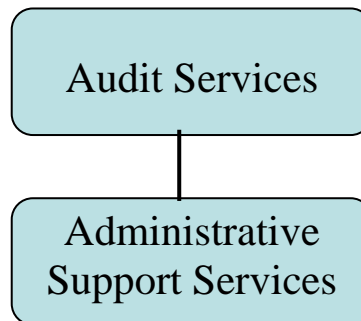
EXECUTIVE SUMMARY

The County's Audit and Management Services Department (AMS) performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government. Audits are conducted in accordance with professional internal auditing standards.

As part of the enabling strategies budget and finance areas, AMS is authorized to examine all operations of County government, as well as external companies, contractors, and grantees, to assure tax dollars are being spent appropriately and efficiently. AMS includes audits of high-risk functions and activities in its annual audit plan, and responds to special audit requests from the Mayor, Board of County Commissioners, County Manager's Office, and various County departments.

In serving the public's interests, AMS assesses risks, plans and performs work to achieve desired objectives, and provides results that include accurate information, unbiased analysis, and objective recommendations which are constructive and adequately supported. AMS also provides management consulting services to all County departments.

Insert high-level table of organization here with titles and relationships of major responsibility areas.



Insert summary of major programs, initiatives or milestones to be achieved in the current and next fiscal year.

- ☐ Issue audit reports aimed at improving efficiency and effectiveness of County operations.
- ☐ Develop a department procedures manual to guide staff efforts and improve productivity.
- ☐ Pursue recovery of lost positions, particularly the Deputy Director position, to enhance Department effectiveness in accomplishing stated goals in such areas as oversight, succession planning, increased efficiency, accountability, and performance monitoring, both internal and external to the County.

Insert summary of significant factors critical to the Department's successful implementation of the business plan.

- ☐ Retaining and recruiting qualified staff to ensure successful completion of annual audit plan.
- ☐ Eliminating barriers such as the Residency Ordinance that have negatively impacted hiring quality audit staff at the upper management level.

INTRODUCTION

Department Purpose/Mission Statement

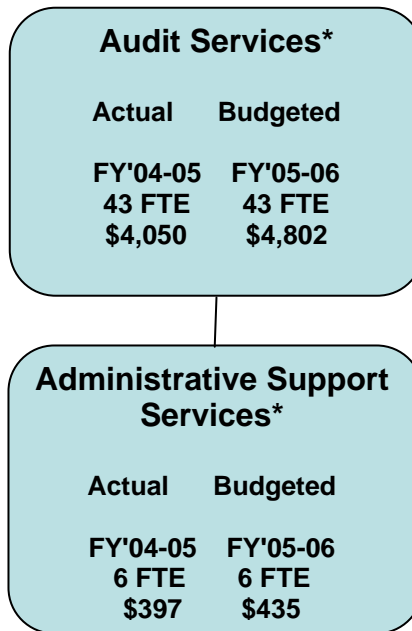
Audit and Management Services (AMS) performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government.

Department Description

AMS conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees. Our objectives are to assess the adequacy of internal controls, appraise resource management, and determine compliance with procedures, contract terms, laws, and regulations. AMS also performs special reviews at the request of the Mayor, Board of County Commissioners, County Manager's Office, and various County departments. AMS provides guidance to operating departments when selecting external auditors, establishing internal controls, and other audit-related matters. AMS also furnishes staff support to law enforcement agencies and external auditors of the County.

Organization and Staffing Issues

Insert functional table of organization here showing reporting relationships; brief, bulleted descriptions of the major programs/functions performed by each area; as well as staffing and expenditures for the prior and current year for each year.



*(Dollars in Thousands)

Insert discussion of major programs and changes in staffing levels and organization from the prior year focused on the performance impacts of these changes.

- ❑ Lost five audit positions in 2004-05, which impacts the Department's ability to effectively discharge its oversight role in assuring ongoing compliance, effective government operations, and ethical government.
- ❑ The Residency Ordinance continues to negatively impact recruiting efforts, particularly at the upper management level.

Staffing Levels

Functional Unit	FY 2004-05 Budget (Prior Year)	FY 2005-06 Budget (Current Year)
Audit Services	43	43
Administrative Support	6	6
Total	49	49

Fiscal Environment

Revenues and Expenditures by Fund

(All Dollars in Thousands)

	Total Annual Budget		
	Prior Fiscal Year 2004-05 Actual	Current Fiscal Year 2005-06 Budget	Projection as of December 2005
Revenues			
General Fund	\$ 3,205	\$ 4,027	\$ 4,027
Charges for Audit Services	1,210	1,210	1,210
Carryover	33	-	-
Total	4,448	5,237	5,237
Expense			
Salary and Fringes	4,233	4,703	4,703
Other Operating	184	494	494
Capital	31	40	40
Total	\$ 4,448	\$ 5,237	\$ 5,237

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	Prior FY 2004-05 Beginning Year Actual	Prior FY 2004-05 Year-end Actual (Est.)	Current FY 2005- 06 Year-end Budget
N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A

Insert discussion of major funding sources, major variances in revenues and expenditures from prior years, and significant in-kind services here focused on performance impacts

Funding for the current fiscal year will be provided by the general fund, as well as proprietary departments for audit services rendered as follows: Aviation (\$440,000), Miami-Dade Housing Agency (MDHA) (\$110,000), Seaport (\$110,000), Solid Waste Management (\$110,000) and Water and Sewer Department (WASD) (\$440,000).

Business Environment

Insert summary of department business environment here, including customers served, major customer service trends, regulatory environment, and changes in business practices, effects of privatization, if any, and how customer feedback was used to improve performance, if applicable.

The Department not only audits County functions, but also reviews contractors doing business with the County and recipients of County funds. Limited resources have an impact on our ability to effectively address all internal as well as external risks in the County. Our reviews generally encompass a three-year cycle of operations.

Critical Success Factors

Insert discussion of critical success factors here. This should include ability of the Department to accomplish their business plans, concerns about future and pending incorporation and annexations on ability to provide services.

Critical to the Department's attaining its mission is the ability to attract, develop, and retain qualified professionals. Recruiting is a challenge, due in part from the industry experiencing shortages of experienced professionals, as well as the impact of the County's residency ordinance.

Future Outlook

Insert brief discussion here of future year tasks/activities/programs required to achieve Strategic Plan goals and outcomes.

- ☐ Increase number of staff that are certified public accountants and certified internal auditors.
- ☐ Develop an annual work plan that focuses on cost containment, revenue enhancement, service delivery, statutory and regulatory compliance, and reducing fraud, waste, and abuse.
- ☐ Address customer needs, particularly those of the Mayor, Board of County Commissioners, County Manager, and the public.
- ☐ Be proactive in identifying major control, service, and performance weaknesses, while timely communicating those risks along with practical solutions.
- ☐ Acquire advanced technology tools to improve audit efficiency and effectiveness.
- ☐ Continue annual staff training to stay abreast of current developments and maintain staff proficiency.
- ☐ Communicate audit results timely.

THE PLAN

Overview

Our FY 2005/06 – 2006-07 business plan draws heavily on previously adopted work including the Miami-Dade County Strategic Plan. Miami-Dade County's Strategic Planning initiative is both a plan and a process. The plan provides a framework at a broad Countywide level where we want to go, how we get there, and how we measure our progress along the way. The process ensures increased communications at all levels of County government using consistent terms.

- Our Countywide *Vision of “delivering excellence every day”* communicates the community's shared vision for the best possible future for Miami-Dade County government.
- Our Countywide *Mission* statement communicates the role of our government. Miami-Dade County's mission statement is *“delivering excellent public services that address our community's needs and enhance our quality of life”*.
- Our *Guiding Principles* communicate to all levels of our organization the manner in which we expect all decisions, interactions and activities to be performed.
- Our *Strategic Themes* represent what we consider to be the most significant challenges and opportunities facing Miami-Dade County government.
- We have developed *Goals* across all County Departments. These goals provide the direction the County must move in to address the priority strategic themes and help guide us towards the desired future.
- For each goal we have defined a desired *Outcome* or set of outcomes that the County must achieve to be successful in accomplishing the goal. These outcomes are from the customer/community perspective (e.g. quality of service provided, customer satisfaction).
- For each outcome(s), implementing *Strategies* summarize at a broad countywide level the actions that will be taken to achieve the outcome(s).
- *Key Performance Indicators* are the measures that express the County's intentions from the Strategic Plan. Associated *Key Performance Objectives* assign measurable targets and timelines to the key performance indicators while the *Performance Measure* is the specific unit of measure. Departments may develop *Additional Performance Objectives*.
- *Department Programs/Initiatives (may include activities and tasks)* are actions or groups of actions that will be undertaken by a particular department in a specific fiscal year in order to implement a strategy.

Departmental Business Plan and Outlook
Department Name: Audit & Management Services
Fiscal Years: 2005/2006 – 2006/2007

As part of the County's Strategic Plan, the Board of County Commissioners endorsed nine priority strategic themes countywide. This Department is primarily supportive of the following strategic themes:

- ❑ Ensure Miami-Dade County operates in a fiscally responsible and stable manner.
- ❑ Continuously improve the performance and capabilities of County operations by maximizing technology, fostering innovation, and increasing access to and information regarding services.
- ❑ Promote cooperation and coordination among all government services.

Supporting these themes are supporting goals and priority outcomes that directly relate to this department. These are provided along with the Department's Programs, Initiatives, and Performance Measures for fiscal year 2006.

Department-related Strategic Plan Goals:

- ❑ ES1: Enable County departments and their service partners to deliver quality customer service.
- ❑ ES5: Attract, develop and retain an effective, diverse and dedicated team of employees.
- ❑ ES8: Ensure the financial viability of the County through sound financial management practices.

Department-related Strategic Plan Priority Outcomes:

- ❑ ES1-1: Clearly-defined performance expectations and standards
- ❑ ES5-2: Retention of excellent employees
- ❑ ES5-4: Workforce skills to support County priorities
- ❑ ES8-1: Sound asset management and financial investment strategies

AMS Audit Reports / Deliverables Chart:

